



Utah County Board of Equalization

Tanner Ainge
Commissioner

William C. Lee
Commissioner

Nathan Ivie
Commissioner

Amelia Powers Gardner
Clerk/Auditor

Dear Applicant:

Re: All Persons Filing for a Late Appeal of Property Valuations

At this point in the property tax appeal process we find it useful to inform individuals filing for a request for Late Appeal as to the law controlling the procedures and standards that govern the hearing of Late Appeals.

Before an applicant for Late Appeal can have his/her valuation arguments, a determination must be made as to whether there is sufficient reason for hearing the appeal late. As with all equalization procedures, this determination is governed by State Law and State Tax Commission standards of practice. The following information is from the Utah State Tax Commission.

1.9.1 Conditions for Acceptance of Late-Filed Appeal

A county board of equalization is required to accept an application to appeal the valuation or equalization of real property until March 31st of the following year, if any of the following conditions apply during the filing period prescribed by Section 59-2-1004:

- A medical emergency to the property owner or an immediate family member of the property owner and no co-owner of the property was capable of filing an appeal.
- The property owner or an immediate family member of the property owner died and no co-owner of the property was capable of filing an appeal,
- The county did not comply with the notification requirements of Section 59-2-919.
- A factual error is discovered in the county records pertaining to the subject property; for a definition of "factual error", please refer to the Definitions Section located at the beginning of this standard. This type of appeal is to be limited to correction of the factual error and any resulting changes to the property's valuation.
- Extraordinary and unanticipated circumstances occurring during the prescribed time period for filing the appeal and no co-owner of the property was capable of filing an appeal.

Requests for late appeals to the Utah County Board of Equalization can only be considered if received no later than March 31, 2020.

Information necessary for the appeal, as well as evidence to support why the appeal is late, should be included with the application. Again, we hope that this information will be helpful in the continuation or discontinuation of your appeal. If you have any questions after considering this information, please contact the Tax Administration Department at either (801) 851-8236 or (801) 851-8227.

Sincerely,

Sally Leo

Sally Leo

Clerk for the Board of Equalization

INSTRUCTIONS

1. This Petition is to be used to request an appeal of Property Valuation to the Board of Equalization after the filing deadline.
2. This Petition is **not** an appeal of the property valuation, but is simply to determine if the Board of Equalization will hear the appeal of property valuation since the appeal was not filed within the required time.
3. This Petition will generally be denied if the Board of Equalization finds there was no fault of the County or no extraordinary circumstances preventing the owner from filing an appeal of valuation before the deadline.
4. This Petition, when completed, should be filed with the Utah County Auditor's Office, 111 S University Ave, Provo, Utah 84601.
5. Provide all information requested on this form. Valuation information may be obtained from the County Assessor's Office. Legal descriptions may be obtained from the office of the County Assessor or County Recorder.
6. The Affidavit of Circumstances portion of this form should provide a detailed explanation of the reasons why you believe the Board of Equalization should hear your appeal of property valuation, even though the appeal was not filed before the deadline. Specific facts should be provided to show **why you did not or could not file** the appeal before the deadline. Attach any supporting information that may provide proof relevant to your request.